

110TH CONGRESS
2D SESSION

H. R. 5786

To amend the Internal Revenue Code of 1986 to allow a deduction for care packages provided for soldiers in combat zones.

IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 2008

Mr. HILL introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for care packages provided for soldiers in combat zones.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Homefront Heroes Tax
5 Relief Act of 2008”.

6 **SEC. 2. DEDUCTION FOR CARE PACKAGES FOR MEMBERS**
7 **OF ARMED FORCES IN A COMBAT ZONE.**

8 (a) IN GENERAL.—Part VII of subchapter B of chap-
9 ter I of the Internal Revenue Code of 1986 (relating to
10 additional itemized deductions for individuals) is amended

1 by redesignating section 224 as section 225, and by insert-
2 ing after section 223 the following new section:

3 **“SEC. 224. CARE PACKAGES FOR MEMBERS OF ARMED**
4 **FORCES IN A COMBAT ZONE.**

5 “(a) IN GENERAL.—In the case of an individual,
6 there shall be allowed as a deduction for the taxable year
7 an amount equal to the qualified care package amount.

8 “(b) LIMITATION.—The amount allowed as a deduc-
9 tion under subsection (a) for the taxable year shall not
10 exceed \$500.

11 “(c) QUALIFIED CARE PACKAGE AMOUNT.—For pur-
12 poses of subsection (a), the term ‘qualified care package
13 amount’ means the amount paid or incurred to provide
14 a care package for a member of the Armed Forces of the
15 United States serving in a combat zone (as defined in sec-
16 tion 112(c)(2)) through an organization—

17 “(1) described in section 501(c)(3) and exempt
18 from tax under section 501(a),

19 “(2) organized for a purpose which includes
20 supporting members of the Armed Forces of the
21 United States, and

22 “(3) listed on a website maintained by the Sec-
23 retary of Defense.

24 “(d) SPECIAL RULES.—

1 “(1) RELATED PERSONS.—No amount shall be
2 taken into account under subsection (a) for a care
3 package provided for a related person. For purposes
4 of the preceding sentence, the term ‘related person’
5 means a person who bears a relationship to the tax-
6 payer which would result in a disallowance of losses
7 under section 267 or 707(b).

8 “(2) RECEIPTS.—No amount shall be taken
9 into account under subsection (a) with respect to
10 which the taxpayer has not submitted such informa-
11 tion as the Secretary determines necessary, including
12 information relating to receipts for contents and
13 shipping of care packages.”.

14 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
15 PAYER ITEMIZES OTHER DEDUCTIONS.—Subsection (a)
16 of section 62 of such Code (defining adjusted gross in-
17 come) is amended by inserting before the last sentence the
18 following new paragraph:

19 “(22) CARE PACKAGES FOR MEMBERS OF
20 ARMED FORCES IN A COMBAT ZONE.—The deduction
21 allowed by section 224.”.

22 (c) CLERICAL AMENDMENTS.—The table of sections
23 for part VII of subchapter B of chapter 1 of such Code
24 is amended by striking the item relating to section 224
25 and inserting the following:

“Sec. 224. Care packages for members of Armed Forces in a combat zone.
“Sec. 225. Cross reference.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2007.

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